

**26-26-404. Computation and certification form.**

**Base Year Millage Rollback Computation and Certification Form**

COUNTY: \_\_\_\_\_

TAXING UNIT: \_\_\_\_\_

DATE: \_\_\_\_\_

1. Compute the following to discover total of reassessed property:

a. Total base year assessments \_\_\_\_\_

b. Less newly discovered, new  
construction properties \_\_\_\_\_

c. Equals total reassessed properties \_\_\_\_\_

2. Compute the following to find the zero-increase millage adjustment:

a. Base-year taxes certified  
for collection \_\_\_\_\_

b. Divided by reassessed properties \_\_\_\_\_

c. Equals zero-increase millage \_\_\_\_\_

***If 1<sup>st</sup> year of 1185, go to Step 3a; If 2<sup>nd</sup> or 3<sup>rd</sup> year of 1185, go to Step 5a.***

3. Compute the following to find the percentage of newly discovered property:

a. Newly discovered, new  
construction properties \_\_\_\_\_

b. Divided by total assessed properties \_\_\_\_\_

c. Equals percent newly discovered \_\_\_\_\_

4. Millage adjustment option:

a. Maximum increase option \_\_\_\_\_ 10%

b. Minus newly discovered  
property percentage \_\_\_\_\_

c. Allowable optional millage increase \_\_\_\_\_

5. To compute millage adjustment option if applicable:

a. Rolled back zero-base millage \_\_\_\_\_

b. Times allowed optional millage  
increase percent \_\_\_\_\_

**b. If 1<sup>st</sup> year of 1185 use 4c;**

**If 2<sup>nd</sup> or 3<sup>rd</sup> year of 1185**

**use the unused portion of the previous years 10%  
option (if any).**

c. Equals indicated overall  
millage of \_\_\_\_\_

6. Each tax source or levy shall be adjusted by applying the following computed multipliers and adjusting to the next highest one-tenth (1/10) mill:

a. Overall millage from 5.c. above \_\_\_\_\_

b. Divided by previous millage  
prior to base year \_\_\_\_\_

c. Equals multiplier \_\_\_\_\_

7. Compute each tax source or levied millage in the following table:

Tax Source	Previous Millage	x	Multiplier	=	Adjusted Millage/	Rounded Millage
_____	_____	x	_____	=	_____	/ _____
_____	_____	x	_____	=	_____	/ _____
_____	_____	x	_____	=	_____	/ _____
_____	_____	x	_____	=	_____	/ _____
_____	_____	x	_____	=	_____	/ _____

Total of Millages = \_\_\_\_\_

Minimum Millage Required by Amendment 74 = \_\_\_\_\_

Minimum Millage to be Levied (Greater of above) = \_\_\_\_\_

8. Proration of minimum millage by tax source if applicable:

a. Millage to be levied

b. Divided by total previous millage

c. Equals multiplier

d. Compute each tax source or levied millage in the following table:

Tax Source	Previous Millage	x	Multiplier	=	Adjusted Millage/	Rounded Millage
_____	_____	x	_____	=	_____/_____	
_____	_____	x	_____	=	_____/_____	
_____	_____	x	_____	=	_____/_____	
_____	_____	x	_____	=	_____/_____	
_____	_____	x	_____	=	_____/_____	
						Total Millage

9. TOTAL MILLAGE TO BE LEVIED

CERTIFICATION: Signatures

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_